Previous

App. F IX-4

192 8.

File No. 63-25

Previous References (nil)

Serial Nos. 1687

Later References

General and Revenue Secretariat.

Serial Nos.

Part B for Feb 29

SUBJECT

Proposal of the municipal Council Daroonagar for the reduction of rate of taxes on vacant sites

By Jo, the D C Circular
No. L 8743/d 22 2 29
States that the Municipal Regulations Council are empowered under the Regulation to fix a Sum below Annas eight for vacant site and that no amendment of the Section is therefore necessary

JS 28/2/29

General and Revenue Secretariat | Jcl File No 63 of 1928

Serial No

46 Letter No H 6 C 570/28-29 dt 26 11 28 from the Dy Chn, Coimbatore Dist

Submits a copy of the resolution of the Devarayapuram Taluk Board, recommending the reduction of the rate of assessment leviable on vacant sites which are used exclusively as Kalams and requests that Section 59(b)(1)(2) may be suitably amended so that each Taluk Board may determine the rate at which vacant sites may be taxed, subject to a minimum of 4 annas per 100 sq yards

The President of the Devarayapuram Taluk Board has reported that at the general revision of taxes in the mid by Devarayapuram current year, tax has been uniformly imposed on all vacant sites, threshing ground and the Hats at 8 annas per 100 sq yds in accordance with Section 59(b)(1)(2) of the Taluk Regn, and that most of these threshing grounds and the Hat are very extensive and not quite fit for building purposes and that the levy of a minimum rate of 8 As per 100 sq yds on them has been causing hardship to the agricultural residents of the

2. He recommends therefore that Section 59(b)(i)(2) may be so amended that the Taluk Council may be given the option

WD 92.—GPE—

General and Revenue Secretariat

File No 63 of 1928

Serial No

OFFICE OF THE SECOND MEMBER
10 DEC 1928
No 46454

option of determining the rate at which vacant sites can be taxed subject to a minimum of 4 As per 100 Sq Yds

3 ~~Under Section 59(6)(1)(2)~~ the rate of 8 annas per every 100 square yards of site fixed under Section 59(6)(1)(2) of the Act Regn is only a maximum limit and the Regn therefore gives full discretion to the Municipal Council to impose any

4 If approved, the Regn will be in accordance with the present Act 5 of 1923 as amended by Act 6 of 1928 (Local Government) 7/12/28

The Law Dept will be consulted

(2nd Member) 8/12

6 A.G.

(Secretary) 7/1/29

7 Law Dept)

8 S 59 (6) leaves the discretion to the Municipal Council either to impose any tax or not, as it thinks fit. Even if it decides to impose the tax, it is not bound to do so above the rate prescribed in sub-clause (2) of the section, viz: at 8 as for every one hundred square yards.

Note—Capital sheet

B

App. F III—2]

General and Revenue Secretariat.

File No. 63 of 1929

Serial No

OFFICE OF THE
SECOND REPORTER OF COUNCIL.
2 FEB. 1929
No. 5514

(1) In accordance with the above opinion, the Municipality will have to be amended so as to provide for any rate as may be considered by the Council under the last preceding para by ~~[illegible]~~ in respect of lands

. In private use ~~of~~ an amount not exceeding eight annas for every one hundred rupees ..."

(2) The ~~bill~~ the bye-laws as for consideration at the next meeting of the Committee if approved.

2nd November 28/1/29

11 yr

csy

4/2

When submitted to be before the Committee on 1st proximo for orders

1/2/29

It was explained at the meeting of the Committee held on 9.1.29 that under Sec 59 (b) (i) CO the maximum rate leviable on vacant sites had been fixed at eight annas for every hundred of value. It is at the discretion of the Municipality to levy a rate less than the maximum

Note—Contn. Sheet.

W.P. 5171—GIPE—29.III—28-4-29

General and Revenue Secretariat

File No

App F III–2]
of 1928

Serial No

In view of this no amendment to the existing provision was considered necessary

13 Draft - reply to the W.C. Chitaldrug is submitted for approval & subsequent

Form 46
11/2/29

2nd Member 28/2/29

OFFICE OF THE
22 FEB. 1929
No 643

27 No L 57438 22.2.29 from the Commr Chitaldrug dt

States that in the circumstances stated, no amendment of the Section is called for

28/2/29

GEN & REV SECTT
27 FEB. 1929
L. R. & L. BRANCH

sheet

ML63-38-A6 5

T l Address —Deprom
CHITALDRUG

In reply plea refert
N A-6,C 575/4 - 9
E olo ure 2

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT

Dated Chitaldrug 9th November 192 8

REV. SECTT
29 NOV 1928

FROM

C/S KUPPUSWAMIENGAR Esq
Deputy Commissioner
Chitaldrug District

To

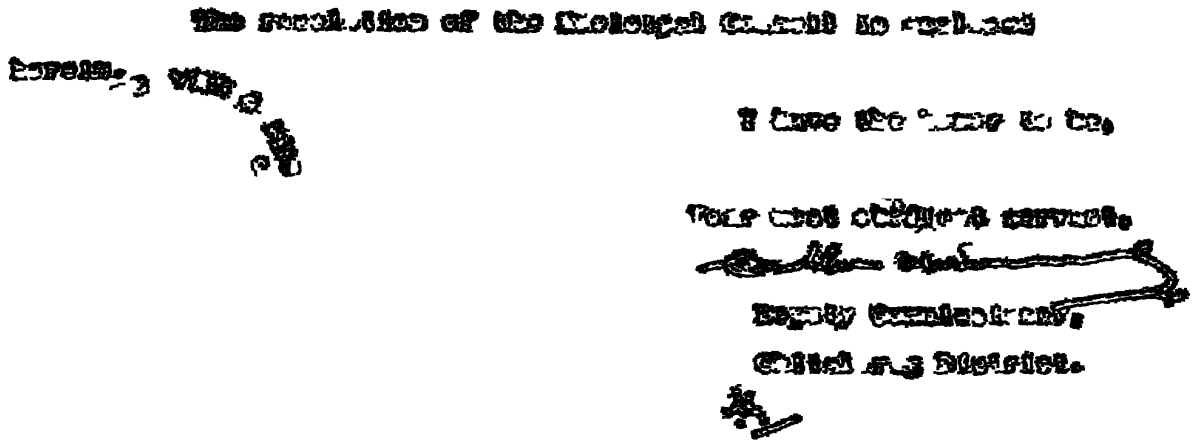
R Ranga Rao Esquire B A , B L ,
General Secretary to Govern ent,
B a n g a l o r e

2402

Sir,

In forwarding herewith a copy of letter No 120 d ted 15th November 1928 received from the President of the Davangere to n Municipal council re ding the reduction of tax on vacant sit s leviable under section 59 (b)(1)(c) of the Mysore munici al Regulati I have the honor to state that the question of levying original rate of 2 annas per 80 sq yds having come up bef re the municipal council at their meeting held on 15th August 1928 it was resolved that a recommendation might be made to Government to kindly reduce the rate in respect of vacant sites which are us d exclusively as kanas.

The President has reported of the general revision of taxes on buildings and lands in this municipality during the current year the site tax has been uniformly levied on all vacant sites and threshing floors at 8 annas per 100 sq yards He also reported that most of the threshing grounds and hittals are very extensive and not quite fit for building purposes and that therefore the levy of tax at 8 annas per 100 sq yards has been working as hardship to the agricultural residents of the town who use the site only for agricultural purposes As section 59(b)(1) fixes the rate and allows no discretion, the Government may kindly be moved to suitably amend the section so that each municipal council may determine the rate at which vacant sites can be taxed subject to a minimum of 4 annas per 100 sq yards



Letter No,120 dated 15-11-1928 from the President, Town Municipality to the Deputy Commissioner, Chitaldrug

6

I have the honor to state that the tax on vacant sites and threshing grounds within the municipality was being levied under section 59(b)(1)(2) of the municipal Regulation at 2 annas for every 80 sq yds before this section was amended by Regulation V of 1918 According to this amended Regulation the rate is 8 annas for every 100 sq yds Accordingly the site tax is now being levied at that rate During the general revision of tax on buildings and lands in this municipality which has come into effect from 1928-9, the site tax has been levied uniformly on all vacant sites and threshing floors at the rate of 8 annas per every 100 sq yds Most of the threshing grounds and hillocks are extensive in area and being situated in a low ground they are not quite fit for building purposes Hence taking the low value of the threshing floors and the excessive taxation on them into consideration Mr C Rangappa one of the municipal councillors brought a proposition before the municipal council in their meeting held on 15th August 1928 stating that the present system of taxation on the threshing floors would work as a great hardship, on the poor ryots and that the tax should be confined to the original rate of 2 annas per 80 sq yds This was considered by the municipal council and it was resolved that a recommendation be made to Government to kindly reduce the rate in respect of vacant sites which are used exclusively as threshing floors or kanas as suggested by the councillor who moved the subject Copy of the resolution is enclosed for ready reference

I am also of opinion that this is a fit case where some concession has to be shown to the agricultural residents of the town, I therefore request you to be so good as to move Government to kindly sanction the recommendation of the municipal council to revive the old rate of annas per every 80 sq-yds or fraction thereof in respect of vacant sites exclusively used as kanas or hulnitials

" C O P Y "

For Deputy Commissioner

Proceedings of the ordinary meeting of the Municipal Council Davanagere held on 15-8-1928

President

Abdul Khalak Esq , Sub Division Officer , Present

XXXX XXXX XXXX

IV Proposal of Mr C Rangappa suggesting that thrashing floors which are in the Municipal Limits may be taxed at annas 2/- per every 50 sq yards in stead of annas 8/- per every 100 sq yards as it causes great hardship to the ryot classes

Resolved that a recommendation be made to Govt to kindly relieve the rate in respect of vacant sites which are used exclusively as Kanas

Sd/- S Abdul Khalak
President

"COPY"

For President

A P F VI GI]

SUBJECT

Section Ml
File No 63-28
Serial No 87
No L 3743

Query No of letter replied to

General and Revenue Secretariat
( )
the 192

To The D. C. Chittaldrug
Distt

Date of issue 22/2/29

Signed by Mrs 22/2/29

Sir,

With reference to your letter No A-6-C 5357/28 dated the 26th Nov 1928 recommending sanction to the resolution of the Davanagere Mc. Cl. to reduce the rate of taxes in respect of vacant sites and also an amendment of Sec 54(b)(i) of the Bangalore Municipal Act so that the vacant

List of enclosures

Examined by

over

WD0225—GPE—30 000—26-5-27

sited) maybe subjected to
a minimum tax of 4as per
100 sq yds, I am directed
to state that the section
referred to above provides ~~only~~
~~for a maximum rate~~ of eight annas per
hundred square yards
the municipal Councils
are competent to fix a rate
less than that prescribed
if they consider it necessary
to do so I am to add
that in view of this
amendment of the section it
will be necessary
called for and that the Municipal
Municipal council may
be informed accordingly

I have the honour,

12/2

for Secretary to Govt